CMP.Nos.12705, 12804 & 13192 of 2025
and T.C.SR.Nos.15463, 20981 & 12155 of 2025

Dr.ANITA SUMANTH,J.
and
N.SENTHILKUMAR,J.

(Order of the Court was made by Dr.ANITA SUMANTH.,J.)

These Miscellaneous Petitions seeking condonation of delay of 64 days and 86 days in filing the Tax Cases against a common order passed by the Tamil Nadu Sales Tax Appellate Tribunal (in short 'STAT'/'Tribunal') dated 23.05.2023.

2. The sequence of dates and events in all three matters is essentially one and the same. The order of the STAT has been received by the Assessing Officer on 19.06.2023 and the relevant dates and events are as follows:

Sl.No.	*Date*	*Details*
1	*28.02.2023*	*Orders passed by the Hon'ble High Court in W.A.No.1094 of 2015 in respect of invisible Loss (Sec.19(9)(iii))*
2	*28.02.2023*	*Orders passed by the Hon'ble High Court in W.A.No.703 of 2020 in respect of Supply to SEZ Units.*
3	*23.05.2023*	*The Tamil Nadu Sales Tax Appellate Tribunal passed the order in CTSA No.26 of 2016*
4	*19.06.2023*	*The order of the TNSTAT (AB), Coimbatore received by the Joint Commissioner (ST), Coimbatore Division.*
5	*22.06.2023*	*A review report has been sent by the Additional State Representative/Deputy Commissioner (ST) for perusal of further appeal on the order of the Tamil Nadu Sales Tax Appellate Tribunal (AB), Coimbatore. (Received by this office on 23.06.2023)*
6	*04.07.2023*	*Review Report called for from the Principal Secretary/Commercial of commercial Taxes, Chennai*
7	*21.07.2023*	*A review report sent to the Commissioner of Commercial Taxes, Chennai by the Petitioner/Appellant.*
8	*03.08.2023*	*Order copy in respect of W.A.No.1094 of 2015 dated 28.02.2023 received in SGP Office regarding Invisible*

Sl.No.	Date	Details
		Loss (Sec.19(9)(iii) issue.
9	*18.08.2023*	*Order copy in respect of W.A.No.703 of 2020 dated 28.02.2023 received in SGP Office regarding SEZ batch issue.*
10	*04.09.2023*	*Legal Opinion sought for in respect of W.A.No.1094 of 2015 dated 28.02.2023 from the Learned AAG in regards to filing of SLP.*
11	*25.09.2023*	*Due to re-organization and formation of New Division as per (1) G.O.No.21/CCT & Re/Dept. Dated 09.03.2023 and (2) The Principal Secretary/Commissioner of Commercial Taxes, Chennai Letter No.VI/1470096/2021 dated 07.09.2023, the file was transferred to the Joint Commissioner (CT) Tiruppur vide this office Ref.No.10016/2023/B3, dated 25.09.2023.*
12	*31.10.2023*	*Acknowledgement received by the Joint Commissioner (CT) Tiruppur for the receipt of the Tax Case File vide Ref.No.108/2023/A6 dated 31.10.2023.*
13	*20.11.2023*	*Tax Case Revision filed online along with condonation delay petition.*

3. The only difference that arises in CMP No.12804 of 2025 is in column 13, where the date of filing of the Tax Case is 19.12.2023. Mr.V.Prashanth Kiran, learned Government Advocate would submit that the delay essentially arose on account of the fact that the orders of this Court referred to S.Nos.8 and 9 above had been received only on 03.08.2023 and 18.08.2023. Those Writ Appeals relate to the issue of invisible loss in terms of Section 19(9)(iii) of the Tamil Nadu Value Added Tax Act, 2006 and the Input Tax Credit in relation to Units in Special Economic Zones.

4. Legal opinion had been sought in a timely fashion on 04.09.2023 and thereafter it has taken time till 20.11.2023 and 19.12.2023 respectively to receive

legal opinion and file the tax cases.

5. That apart, we are also persuaded to accept the case of the State, since the review report has been sent by the Additional State Representative (STAT) on 22.06.2023 within a few days from date of receipt of the order of the Tribunal and on 21.07.2023, the Assessing Officer has forwarded his review report to the Commissioner of Commercial Taxes recommending that an appeal be filed.

6. Hence, for the reasons as above, the delay of 64 days and 86 days in filing the Tax Cases is condoned and these Miscellaneous Petitions are ordered. Registry to number the Tax Cases, if they are otherwise in order, and list the same for admission.

[A.S.M.,J] **[N.S.,J]**
23.07.2025

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